

Client: **A443476 - 19 Varum Street Operating Company, LLC-Lowell**  
Engagement: **MD 2022 - Care One at Lowell**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [001] Balance Sheet</b>						
<b>Subgroup : None</b>						
10040	Cash - Cash in Transit	72,225.34	1,788.50		0.00	1,788.50
12020	AR - Resident	3,520,680.31	2,770,595.75		0.00	2,770,595.75
12050	AR - Monthly Accrual	(5,000.00)	0.00		0.00	0.00
12060	AR - Medicare Bad Debt Coinsurance Advances	3,917.67	0.00		0.00	0.00
12100	AR - Clearing	(57,567.41)	110,975.52		0.00	110,975.52
12110	AR - Security Deposit Refund	18,550.00	(15,110.98)		0.00	(15,110.98)
12130	AR - Advanced Billing	2,063.06	4,028.43		0.00	4,028.43
12220	Allowance for Bad Debts	(704,890.89)	(343,015.27)		0.00	(343,015.27)
13035	Prepaid GLPL - Third Party	11,134.39	11,410.06		0.00	11,410.06
13040	Prepaid Other Insurance	4,675.30	4,578.25		0.00	4,578.25
13130	Prepaid Expenses - Other	583.35	555.89		0.00	555.89
18000	Resident PNA Funds	385,583.37	366,935.05		0.00	366,935.05
20000	AP - Trade	(1,116,853.29)	(732,533.84)		0.00	(732,533.84)
20010	AP - Period Accrual	(29,390.64)	(61,270.84)		0.00	(61,270.84)
20020	AP - General Accruals	(979,423.49)	(1,152,586.31)		0.00	(1,152,586.31)
20030	AP - Related Party	(127,476.52)	(126,789.72)		0.00	(126,789.72)
21016	Accrued Pharmacy	(14,382.49)	(9,847.81)		0.00	(9,847.81)
21040	Accrued Workers Comp Insurance	(239,714.68)	(257,315.92)		0.00	(257,315.92)
21044	Accrued GLPL - Third Party	(106,969.95)	(239,334.93)		0.00	(239,334.93)
21046	Accrued Auto Insurance	(2,697.37)	(2,015.17)		0.00	(2,015.17)
21050	Accrued Other Insurance	0.00	(345.90)		0.00	(345.90)
21120	Accrued Vacation	(250,486.37)	(252,338.94)		0.00	(252,338.94)
21150	Accrued Health Insurance	(33,097.99)	(53,678.39)		0.00	(53,678.39)
21160	Accrued Dental Insurance	10,162.50	7,675.32		0.00	7,675.32
21170	Accrued Vision Insurance	(1,550.33)	(1,975.79)		0.00	(1,975.79)
21175	Accrued Whole Life Insurance	(1,124.32)	(1,354.43)		0.00	(1,354.43)
21180	Accrued Supplemental Life Payable	(2,243.39)	(3,495.52)		0.00	(3,495.52)
21190	Accrued AD&D Payable	60.73	60.73		0.00	60.73
21200	Accrued Critical Illness	1,386.31	458.22		0.00	458.22
21210	Accrued Short Term Disability	776.29	(17.97)		0.00	(17.97)
21220	Accrued Long Term Disability	525.26	183.95		0.00	183.95
21230	Accrued FSA Payable	(5.77)	(101.92)		0.00	(101.92)
21235	Accrued HSA Payable	(2,125.00)	(2,125.00)		0.00	(2,125.00)
21260	Accrued 401K Employer Match	(41,175.12)	(61,603.92)		0.00	(61,603.92)
21280	Other Payroll Withholdings	(59.24)	(197.53)		0.00	(197.53)
21455	Social Security Payable	(211,683.12)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(303,717.87)	(311,484.36)		0.00	(311,484.36)
21550	Accrued Sales & Use Tax Payable	(3,331.11)	(3,256.61)		0.00	(3,256.61)
21700	Unearned Room & Board	(2,063.06)	(4,028.43)		0.00	(4,028.43)
21710	Unearned Revenues	0.00	(19,622.78)		0.00	(19,622.78)
23000	Due to / from Affiliates	17,452,235.95	18,635,275.21		0.00	18,635,275.21
24005	PNA Security Deposit	(385,583.37)	(366,935.05)		0.00	(366,935.05)
30060	Retained Earnings	(11,875,636.03)	(17,014,457.04)		0.00	(17,014,457.04)
<b>Subtotal : None</b>		<b>4,986,311.01</b>	<b>877,680.51</b>		<b>0.00</b>	<b>877,680.51</b>
<b>Total [001] Balance Sheet</b>		<b>4,986,311.01</b>	<b>877,680.51</b>		<b>0.00</b>	<b>877,680.51</b>
<b>Group : [002] P &amp; L</b>						
<b>Subgroup : None</b>						
4010.89	Room Board & Routine	(22,296.00)	0.00		0.00	0.00
4020.89	Routine Services-Med	(108,789.00)	0.00		(301,824.00)	(301,824.00)
				CAIDJE - 2	(301,824.00)	
4022.00	RESOURCE REVENUE MCAID	(776,580.00)	0.00		0.00	0.00
41000.1	Room & Board - Medicare	(627,945.00)	(612,844.00)		0.00	(612,844.00)
41000.2	Room & Board - Medicaid	(2,792,618.24)	(5,205,406.64)		301,824.00	(4,903,582.64)
				CAIDJE - 2	301,824.00	
41000.3	Room & Board - Managed Care	(118,289.00)	(116,537.00)		0.00	(116,537.00)
41000.4	Room & Board - Private	0.00	(223,175.00)		0.00	(223,175.00)
41000.5	Room & Board - Other	(20,421,158.36)	(21,095,520.00)		0.00	(21,095,520.00)
41050.1	Contractual Allowance - Medicare	(144,485.07)	(109,134.04)		0.00	(109,134.04)
41050.2	Contractual Allowance - Medicaid	1,467,428.71	1,515,495.37		0.00	1,515,495.37
41050.3	Contractual Allowance - Managed Care	2,472.19	13,676.23		0.00	13,676.23
41050.4	Contractual Allowance - Private	0.00	4,420.00		0.00	4,420.00
41050.5	Contractual Allowance - Other	783,316.65	1,634,638.36		0.00	1,634,638.36
41110.1	Lab - Medicare	(6,525.24)	(5,094.99)		0.00	(5,094.99)
41110.3	Lab - Managed Care	(900.08)	(1,286.96)		0.00	(1,286.96)
41110.5	Lab - Other	(49,232.19)	(63,480.22)		0.00	(63,480.22)
41115.1	Pharmacy Legend - Medicare	(31,112.83)	(36,258.82)		0.00	(36,258.82)
41115.2	Pharmacy Legend - Medicaid	(8,233.06)	(25,013.65)		0.00	(25,013.65)
41115.3	Pharmacy Legend - Managed Care	(6,556.87)	(3,317.75)		0.00	(3,317.75)
41115.5	Pharmacy Legend - Other	(465,043.65)	(448,616.32)		0.00	(448,616.32)
41120.1	Pharmacy Non-Legend - Medicare	(2,353.48)	(174.74)		0.00	(174.74)
41120.2	Pharmacy Non-Legend - Medicaid	(72.41)	(1,953.16)		0.00	(1,953.16)
41120.3	Pharmacy Non-Legend - Managed Care	(173.35)	(10.40)		0.00	(10.40)
41120.5	Pharmacy Non-Legend - Other	(11,580.57)	(7,161.90)		0.00	(7,161.90)
41125.1	Physical Therapy - Medicare	(293,336.00)	(298,854.00)		0.00	(298,854.00)
41125.2	Physical Therapy - Medicaid	(46,206.00)	(99,370.00)		0.00	(99,370.00)

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41125.3	Physical Therapy - Managed Care	(76,938.00)	(59,231.00)		0.00	(59,231.00)
41125.4	Physical Therapy - Private	0.00	(185.00)		0.00	(185.00)
41125.5	Physical Therapy - Other	(234,865.00)	(174,257.00)		0.00	(174,257.00)
41130.1	Occupational Therapy - Medicare	(311,766.00)	(316,540.00)		0.00	(316,540.00)
41130.2	Occupational Therapy - Medicaid	(89,644.00)	(136,386.00)		0.00	(136,386.00)
41130.3	Occupational Therapy - Managed Care	(79,005.00)	(45,068.00)		0.00	(45,068.00)
41130.4	Occupational Therapy - Private	0.00	(3,650.00)		0.00	(3,650.00)
41130.5	Occupational Therapy - Other	(247,049.00)	(209,283.00)		0.00	(209,283.00)
41140.1	Speech Therapy - Medicare	(155,142.00)	(135,225.00)		0.00	(135,225.00)
41140.2	Speech Therapy - Medicaid	(64,233.00)	(69,894.00)		0.00	(69,894.00)
41140.3	Speech Therapy - Managed Care	(63,063.00)	(50,859.00)		0.00	(50,859.00)
41140.4	Speech Therapy - Private	0.00	(2,457.00)		0.00	(2,457.00)
41140.5	Speech Therapy - Other	(103,482.00)	(101,943.00)		0.00	(101,943.00)
41150.1	IV Therapy - Medicare	(213.10)	(2,273.96)		0.00	(2,273.96)
41150.3	IV Therapy - Managed Care	0.00	(897.34)		0.00	(897.34)
41150.5	IV Therapy - Other	(4,952.16)	(683.52)		0.00	(683.52)
41155.1	X-Ray - Medicare	(228.00)	(65.00)		0.00	(65.00)
41155.5	X-Ray - Other	(1,402.27)	(4,084.11)		0.00	(4,084.11)
41300.1	Ancillary Contractual Adjustment - Medicare	601,471.56	572,315.09		6,843.51	579,158.60
				CAIDJE - 2	6,843.51	
41300.2	Ancillary Contractual Adjustment - Medicaid	208,388.47	335,376.21		(2,759.40)	332,616.81
				CAIDJE - 2	(2,759.40)	
41300.3	Ancillary Contractual Adjustment - Managed Care	154,012.57	105,466.28		0.00	105,466.28
41300.4	Ancillary Contractual Adjustment - Private	0.00	2,718.92		0.00	2,718.92
41300.5	Ancillary Contractual Adjustment - Other	1,116,204.57	1,009,509.07		(4,084.11)	1,005,424.96
				CAIDJE - 2	(4,084.11)	
46065	Other Revenue	(786,110.80)	(815,074.68)		0.00	(815,074.68)
5061.00	Dietician	47,994.00	0.00		81,867.00	81,867.00
				CAIDJE - 3	81,867.00	
5250.00	Therapy Management Payroll	35,267.00	0.00		0.00	0.00
5340.10	Neuro Behavioral Group Health Life	60,115.00	0.00		69,444.00	69,444.00
				CAIDJE - 1	69,444.00	
5350.10	Neuro Behavioral Pension	12,086.00	0.00		13,227.00	13,227.00
				CAIDJE - 1	13,227.00	
5374.10	Neuro Behavioral PR Taxes	261,117.00	0.00		284,389.00	284,389.00
				CAIDJE - 1	284,389.00	
5378.10	Neuro Behavioral Workers Compensation	35,466.00	0.00		42,328.00	42,328.00
				CAIDJE - 1	42,328.00	
5410.10	Neuro Behavioral Other Benefits	18,799.00	0.00		19,841.00	19,841.00
				CAIDJE - 1	19,841.00	
56610	Administrator	205,643.57	173,477.62		0.00	173,477.62
56615	Assistant Administrator	0.00	78,980.91		0.00	78,980.91
56620	Business Office	170,390.95	168,856.02		0.00	168,856.02
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56650	Admissions	197,461.10	184,168.09		0.00	184,168.09
56660	Nursing Administration	127,209.58	133,036.13		0.00	133,036.13
56661	Director of Nursing	134,067.97	150,812.26		0.00	150,812.26
56662	Assistant Director of Nursing	97,599.45	118,082.10		0.00	118,082.10
56670	MDS	162,456.02	193,561.02		0.00	193,561.02
56680	Central Supply	15,438.03	20,953.36		0.00	20,953.36
56690	RN's	246,953.19	324,424.43		0.00	324,424.43
56700	LPN's	2,170,616.60	2,734,781.59		0.00	2,734,781.59
56710	CNA's	1,590,418.14	2,390,149.63		0.00	2,390,149.63
56720	Physical Therapy	110,895.69	95,794.96		0.00	95,794.96
56730	Occupational Therapy	143,353.85	165,818.88		0.00	165,818.88
56740	Speech Therapy	77,317.79	90,752.80		0.00	90,752.80
56750	Medical Records	13,172.12	14,119.60		0.00	14,119.60
56760	Social Worker	141,896.94	109,820.16		0.00	109,820.16
56830	Therapeutic Rec Specialist	436,191.94	537,775.53		0.00	537,775.53
56831	Therapeutic Rec Tech	2,171,824.94	2,591,558.02		0.00	2,591,558.02
56832	Director of Behavior	171,783.16	177,513.28		0.00	177,513.28
56835	Recreation	320,241.96	333,392.77		0.00	333,392.77
56840	Dietary	511,068.59	692,270.40		(81,867.00)	610,403.40
				CAIDJE - 3	(81,867.00)	
56850	Housekeeping	315,548.93	428,420.59		0.00	428,420.59
56860	Laundry	121,905.79	92,404.50		0.00	92,404.50
56870	Maintenance	168,878.44	140,463.59		0.00	140,463.59
57330	Director of Rehabilitation	114,888.70	117,103.70		0.00	117,103.70
61000	Medicare Tax Expense	142,418.17	174,783.69		0.00	174,783.69
61001	Social Security Tax Expense	347,931.35	741,892.98		(284,389.00)	457,503.98
				CAIDJE - 1	(284,389.00)	
61002	Benefit Allocation - Wage Transfer	(19,510.30)	3,167.03		(19,841.00)	(16,673.97)
				CAIDJE -	(19,841.00)	
61005	SUI Tax Expense	132,532.40	71,876.74		0.00	71,876.74
61010	FUTA Tax Expense	11,652.40	11,805.42		0.00	11,805.42
61015	Other Payroll Tax Expense	47,865.45	52,187.15		0.00	52,187.15
61020	401K Employer Match Expense	31,584.46	59,668.88		(13,227.00)	46,441.88
				CAIDJE - 1	(13,227.00)	
61030	Health Insurance Expense	327,851.05	417,957.76		(69,444.00)	348,513.76

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61045	Workers Comp Insurance Expense	132,868.32	209,804.00	CAIDJE - 1	(69,444.00)	167,476.00
				CAIDJE - 1	(42,328.00)	
61070	Basic Life Insurance	2,231.07	2,213.17		0.00	2,213.17
61085	Employee Medical Expenses	80.00	0.00		0.00	0.00
61090	Employee Relations	29,467.39	23,268.85		0.00	23,268.85
61095	Employee Training	3,624.96	49.99		0.00	49.99
61105	Other Employee Benefits	1,677.43	2,000.35		0.00	2,000.35
61120	Holiday Party	8,079.66	4,371.74		0.00	4,371.74
61125	Flowers & Gifts to Employees	465.34	409.26		0.00	409.26
63000	Telephone Expense	26,691.06	29,470.42		0.00	29,470.42
63015	Telephone Data Connection	488.96	0.00		0.00	0.00
63020	Telephone Equip Repair	2,347.84	1,960.10		0.00	1,960.10
63030	Telephone Maint Contracts	5,109.48	5,535.27		0.00	5,535.27
63050	Cell Phone Expense	1,959.28	2,785.78		0.00	2,785.78
63065	Accounting	4,691.84	4,697.00		0.00	4,697.00
63070	Legal Fees	60,358.62	105,751.77		0.00	105,751.77
63071	Legal Settlements	1,500.00	0.00		0.00	0.00
63075	Criminal Record Check	9,869.73	10,781.77		0.00	10,781.77
63080	Compliance Expense	9,663.70	43,176.48		0.00	43,176.48
63085	Administrative Fee - Related Party	362,188.32	438,039.93		0.00	438,039.93
63095	Consulting Fees	15,616.64	11,817.48		0.00	11,817.48
63100	Other Professional Fees	68,791.44	57,591.95		0.00	57,591.95
63105	Postage	3,521.86	798.04		0.00	798.04
63115	Overnight Delivery	0.00	59.35		0.00	59.35
63120	Office Supplies - WB Mason Only	11,105.42	8,306.49		0.00	8,306.49
63121	Other Office Supplies	2,682.08	3,070.22		0.00	3,070.22
63130	Forms	0.00	1,676.51		0.00	1,676.51
63135	Printed Forms	867.12	1,501.73		0.00	1,501.73
63150	Computer Expense	370.00	1,665.00		0.00	1,665.00
63156	Minor Computer Equipment	506.36	1,948.40		0.00	1,948.40
63160	Data Processing Expense	82,664.62	86,293.37		0.00	86,293.37
63165	Network Support	87,297.62	85,418.48		0.00	85,418.48
63175	Internet Connection Fee	1,475.81	0.00		0.00	0.00
63176	IT Allocation - Related Party	18,650.16	22,555.95		0.00	22,555.95
63195	Travel - Mileage	197.78	267.13		0.00	267.13
63205	Travel - Hotel	0.00	240.29		0.00	240.29
63210	Travel - Parking/Tolls	30.00	272.35		0.00	272.35
63215	Travel - Meals	12.49	19.44		0.00	19.44
63220	Travel - Other	2,315.94	1,693.69		0.00	1,693.69
63230	Bank Charges	(72,225.34)	17,118.14		0.00	17,118.14
63240	Collection Fees	66.00	0.00		0.00	0.00
63245	Service Fees	0.00	5,155.10		0.00	5,155.10
63250	Other Fees	500.00	366.30		0.00	366.30
63260	Auto Insurance Expense	3,870.50	4,713.01		0.00	4,713.01
63265	General Liability Insurance Expense - Third Party	130,820.30	129,848.47		0.00	129,848.47
63272	Property Insurance - Related Party	9,453.96	10,889.35		0.00	10,889.35
63275	Other Insurance Expense	4,793.00	5,290.57		0.00	5,290.57
63280	Off Site Storage	7,146.65	17,538.07		0.00	17,538.07
63290	Dues & Subscriptions	23,201.80	21,698.29		0.00	21,698.29
63305	Placement Fees	10,400.00	24,000.00		0.00	24,000.00
63310	Hiring Expense	12,670.26	8,041.23		0.00	8,041.23
63330	License & Permits	6,405.00	350.00		0.00	350.00
63335	Uniform Expense	19,000.52	5,997.04		0.00	5,997.04
63380	Consolidated Billing - Administration	1,062.00	0.00		0.00	0.00
63385	Healthcare Provider Tax	1,175,753.35	1,240,026.66		0.00	1,240,026.66
63390	Sales & Use Tax Expense	4,080.00	4,080.00		0.00	4,080.00
63395	Personal Property Tax Expense	21,771.15	17,591.77		0.00	17,591.77
63401	Real Estate Tax Expense - Related Party	133,205.04	131,100.19		0.00	131,100.19
63405	Corporate Business Tax Expense	0.00	141.94		0.00	141.94
63415	Annual Report Fees	1,048.00	1,071.35		0.00	1,071.35
63425	Miscellaneous Expense	1,517.80	0.00		0.00	0.00
64000	RN - Agency	60,904.99	26,898.73		0.00	26,898.73
64005	LPN - Agency	674,213.36	475,341.07		0.00	475,341.07
64010	CNA - Agency	1,079,054.06	670,503.71		0.00	670,503.71
64015	Nursing Supplies	8,145.99	11,107.03		0.00	11,107.03
64030	Pharmacy Consultant	11,755.09	14,559.24		0.00	14,559.24
64035	Medical Director Expense	43,000.00	30,500.00		0.00	30,500.00
64055	Other Physician Expense	22,319.14	1,383.57		0.00	1,383.57
64060	Physician Consultant Expense	127,670.00	185,787.50		0.00	185,787.50
64065	Medical Record Supplies	(180.00)	(350.50)		0.00	(350.50)
64200	Therapeutic Recreation Supplies	2,471.84	7,231.70		0.00	7,231.70
64205	Resident Entertainment	1,089.09	1,992.76		0.00	1,992.76
64210	Cable Television	28,605.70	26,448.95		0.00	26,448.95
64300	LCSW Contractor Expense	55,075.00	96,666.50		0.00	96,666.50
64405	Raw Food	380,863.56	462,277.18		0.00	462,277.18
64410	Dietary Supplement	24,203.79	16,724.59		0.00	16,724.59
64415	Dietary Supplies	46,141.19	51,273.32		0.00	51,273.32
66600	Laundry Supplies	10,114.79	7,527.33		0.00	7,527.33

Client: **A443476 - 19 Varnum Street Operating Company, LLC-Lowell**  
Engagement: **MD 2022 - Care One at Lowell**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
66615	Laundry Expense	15,827.35	10,518.38		0.00	10,518.38
66620	Housekeeping Supplies	39,738.20	52,070.68		0.00	52,070.68
67000	Security Services Expense	106.04	0.00		0.00	0.00
67010	Maintenance Supplies	54,716.60	56,953.90		0.00	56,953.90
67015	Maintenance Outside Service	33,001.89	30,803.86		0.00	30,803.86
67025	Minor Equipment/Tools	1,307.74	243.68		0.00	243.68
67030	Facility Equipment Repairs & Maintenance	34,071.62	41,082.49		0.00	41,082.49
67035	Building Repairs & Maintenance	28,858.99	31,795.41		0.00	31,795.41
67040	Painting & Decorating	3,222.27	3,074.77		0.00	3,074.77
67045	Grounds Maintenance	15,000.00	15,250.00		0.00	15,250.00
67050	Snow Removal	19,225.00	21,925.00		0.00	21,925.00
67055	Pest Control	610.03	7,950.00		0.00	7,950.00
67060	Fire Alarm Service	5,207.53	15,075.31		0.00	15,075.31
67070	Electric	228,252.45	301,770.71		0.00	301,770.71
67075	Gas - Utility Expense	24,644.02	35,926.27		0.00	35,926.27
67076	Automobile Fuel Expense	3,236.29	5,486.42		0.00	5,486.42
67080	Water & Sewer	64,485.00	86,858.54		0.00	86,858.54
67085	Oil	1,169.64	1,137.45		0.00	1,137.45
67095	Sanitation	54,813.31	55,894.90		0.00	55,894.90
67100	Medical Waste Disposal	4,829.13	4,338.33		0.00	4,338.33
68005	Dental Services Expense	3,867.16	4,088.60		0.00	4,088.60
68010	Podiatry Services Expense	24,428.90	26,604.90		0.00	26,604.90
68015	Other Medical Services Expense	540,926.05	399,651.16		0.00	399,651.16
68025	Enteral Food Supplement	10,194.73	18,593.24		0.00	18,593.24
68030	Incontinent Briefs Expense	58,305.82	71,148.80		0.00	71,148.80
68045	Medical Supplies Expense	133,325.01	91,965.83		0.00	91,965.83
68055	Medical Supplies - Other	6,527.24	14,123.68		0.00	14,123.68
68070	Wound Care Expense	23,251.95	16,401.05		0.00	16,401.05
68075	Drugs-Prescription, Legend Drugs Other	361,121.54	303,092.04		0.00	303,092.04
68080	Drugs-Prescription, Legend Drugs Managed Care	6,508.02	10,097.75		0.00	10,097.75
68085	Drugs-Prescription, Medicare A	27,497.91	39,275.76		0.00	39,275.76
68090	Drugs-Non-Prescription, Non-Legend	144,195.48	202,220.88		0.00	202,220.88
68095	Pharmacy Supplies	1,123.71	1,518.94		0.00	1,518.94
68100	IV Expense	17,224.92	7,660.93		0.00	7,660.93
68105	Oxygen Supplies	93.91	0.00		0.00	0.00
68110	Oxygen	17,784.52	20,590.47		0.00	20,590.47
68115	Lab Expense	598,456.89	302,483.30		0.00	302,483.30
68120	X-Ray Expense	4,856.69	1,720.60		0.00	1,720.60
68130	DME (Durable Medical EQPT)	94.10	2,031.16		0.00	2,031.16
68135	Equipment Rental - Other (Drugs & Supplies)	63,412.14	86,943.16		0.00	86,943.16
68140	Ambulance Expense	59,539.81	74,712.02		0.00	74,712.02
68170	Resident Replacement Items	972.99	2,451.20		0.00	2,451.20
69000	PT Contractor Expense	0.00	41,497.50		0.00	41,497.50
69005	PT Supplies	21,929.33	19,439.84		0.00	19,439.84
69015	OT Supplies	0.00	125.31		0.00	125.31
69020	ST Contractor Expense	(2,798.90)	0.00		0.00	0.00
69515	Newspaper	1,648.00	2,344.00		0.00	2,344.00
69520	Activity Supplies	13,272.10	8,159.06		0.00	8,159.06
69525	Facility Other Supplies	5,146.29	7,548.60		0.00	7,548.60
76005	Marketing Expense	16,018.39	17,134.66		0.00	17,134.66
76006	Marketing Expense - Corporate	89,772.62	90,153.00		0.00	90,153.00
76010	Marketing - Meals	16,255.07	23,585.73		0.00	23,585.73
77000	Gifts	0.00	300.00		0.00	300.00
77010	Sponsorships	46.29	7,350.00		0.00	7,350.00
79100	Bad Debt Expense	181,793.33	237,153.61		0.00	237,153.61
79500	Management Fees	1,190,914.25	1,264,382.53		0.00	1,264,382.53
80005	Rent - Related Party	1,413,138.30	1,383,880.79		0.00	1,383,880.79
80010	Office Equipment Rental	18,669.78	13,352.06		0.00	13,352.06
87200	Health Insurance Reserve Adjustment	(172,979.00)	155,310.00		0.00	155,310.00
87205	Workers Comp Reserve Adjustment	(40,183.76)	(80,393.28)		0.00	(80,393.28)
87210	GLPL Reserve Adjustment	82,273.00	26,889.93		0.00	26,889.93
87215	Bad Debt Reserve Adjustment	(13,599.68)	0.00		0.00	0.00
87500	Interest Income	(284.34)	(8.25)		0.00	(8.25)
88000	Other Income	(3,208,938.00)	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(4,986,311.01)</b>	<b>(877,680.51)</b>		<b>0.00</b>	<b>(877,680.51)</b>
<b>Total [002] P &amp; L</b>		<b>(4,986,311.01)</b>	<b>(877,680.51)</b>		<b>0.00</b>	<b>(877,680.51)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A443476 - 19 Varnum Street Operating Company, LLC-Lowell**  
Engagement: **MD 2022 - Care One at Lowell**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10040	Cash - Cash in Transit	1,788.50	72,225.34
<b>Subtotal : None</b>		<b>1,788.50</b>	<b>72,225.34</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>1,788.50</b>	<b>72,225.34</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1]</b>	<b>A/R Managed Care Patients (Private)</b>		
12020	AR - Resident	2,770,595.75	3,520,680.31
<b>Subtotal [S6L1.5C1B]</b>	<b>A/R Managed Care Patients (Private)</b>	<b>2,770,595.75</b>	<b>3,520,680.31</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,770,595.75</b>	<b>3,520,680.31</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12220	Allowance for Bad Debts	(343,015.27)	(704,890.89)
<b>Subtotal : None</b>		<b>(343,015.27)</b>	<b>(704,890.89)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(343,015.27)</b>	<b>(704,890.89)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
23000	Due to / from Affiliates	18,635,275.21	17,452,235.95
<b>Subtotal : None</b>		<b>18,635,275.21</b>	<b>17,452,235.95</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>18,635,275.21</b>	<b>17,452,235.95</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12050	AR - Monthly Accrual	0.00	(5,000.00)
12100	AR - Clearing	110,975.52	(57,567.41)
12110	AR - Security Deposit Refund	(15,110.98)	18,550.00
12130	AR - Advanced Billing	4,028.43	2,063.06
<b>Subtotal : None</b>		<b>99,892.97</b>	<b>(41,954.35)</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>99,892.97</b>	<b>(41,954.35)</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13035	Prepaid GLPL - Third Party	11,410.06	11,134.39
13040	Prepaid Other Insurance	4,578.25	4,675.30
<b>Subtotal : None</b>		<b>15,988.31</b>	<b>15,809.69</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>15,988.31</b>	<b>15,809.69</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
13130	Prepaid Expenses - Other	555.89	583.35
<b>Subtotal : None</b>		<b>555.89</b>	<b>583.35</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>555.89</b>	<b>583.35</b>

<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
20000	AP - Trade	(732,533.84)	(1,116,853.29)
20010	AP - Period Accrual	(61,270.84)	(29,390.64)
20020	AP - General Accruals	(1,152,586.31)	(979,423.49)
<b>Subtotal : None</b>		<b>(1,946,390.99)</b>	<b>(2,125,667.42)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(1,946,390.99)</b>	<b>(2,125,667.42)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
21016	Accrued Pharmacy	(9,847.81)	(14,382.49)
21040	Accrued Workers Comp Insurance	(257,315.92)	(239,714.68)
21044	Accrued GLPL - Third Party	(239,334.93)	(106,969.95)
21046	Accrued Auto Insurance	(2,015.17)	(2,697.37)
21050	Accrued Other Insurance	(345.90)	0.00
21150	Accrued Health Insurance	(53,678.39)	(33,097.99)
21510	Accrued Provider Tax Payable	(311,484.36)	(303,717.87)
21550	Accrued Sales & Use Tax Payable	(3,256.61)	(3,331.11)
<b>Subtotal : None</b>		<b>(877,279.09)</b>	<b>(703,911.46)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(877,279.09)</b>	<b>(703,911.46)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C1] Due Medicare Actual</b>			
12060	AR - Medicare Bad Debt Coinsurance Advances	0.00	3,917.67
<b>Subtotal [S6L5.3C1E] Due Medicare Actual</b>		<b>0.00</b>	<b>3,917.67</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>0.00</b>	<b>3,917.67</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>			
18000	Resident PNA Funds	366,935.05	385,583.37
24005	PNA Security Deposit	(366,935.05)	(385,583.37)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.4C1] Patient Funds Due</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>			
21120	Accrued Vacation	(252,338.94)	(250,486.37)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(252,338.94)</b>	<b>(250,486.37)</b>
<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable</b>			
21455	Social Security Payable	0.00	(211,683.12)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>0.00</b>	<b>(211,683.12)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
21160	Accrued Dental Insurance	7,675.32	10,162.50
21170	Accrued Vision Insurance	(1,975.79)	(1,550.33)
21175	Accrued Whole Life Insurance	(1,354.43)	(1,124.32)
21180	Accrued Supplemental Life Payable	(3,495.52)	(2,243.39)
21190	Accrued AD&D Payable	60.73	60.73
21200	Accrued Critical Illness	458.22	1,386.31
21210	Accrued Short Term Disability	(17.97)	776.29
21220	Accrued Long Term Disability	183.95	525.26
21230	Accrued FSA Payable	(101.92)	(5.77)



21235	Accrued HSA Payable	(2,125.00)	(2,125.00)
21260	Accrued 401K Employer Match	(61,603.92)	(41,175.12)
21280	Other Payroll Withholdings	(197.53)	(59.24)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(62,493.86)</b>	<b>(35,372.08)</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(314,832.80)</b>	<b>(497,541.57)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
21700	Unearned Room & Board	(4,028.43)	(2,063.06)
21710	Unearned Revenues	(19,622.78)	0.00
<b>Subtotal : None</b>		<b>(23,651.21)</b>	<b>(2,063.06)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(23,651.21)</b>	<b>(2,063.06)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>			
20030	AP - Related Party	(126,789.72)	(127,476.52)
<b>Subtotal : None</b>		<b>(126,789.72)</b>	<b>(127,476.52)</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>		<b>(126,789.72)</b>	<b>(127,476.52)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
30060	Retained Earnings	(17,014,457.04)	(11,875,636.03)
<b>Subtotal : None</b>		<b>(17,014,457.04)</b>	<b>(11,875,636.03)</b>
<b>Total [S6L8C.5C3] Additional Paid in Capital</b>		<b>(17,014,457.04)</b>	<b>(11,875,636.03)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
41000.4	Room & Board - Private	(223,175.00)	0.00
41050.4	Contractual Allowance - Private	4,420.00	0.00
<b>Subtotal : None</b>		<b>(218,755.00)</b>	<b>0.00</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(218,755.00)</b>	<b>0.00</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
41000.3	Room & Board - Managed Care	(116,537.00)	(118,289.00)
41050.3	Contractual Allowance - Managed Care	13,676.23	2,472.19
<b>Subtotal : None</b>		<b>(102,860.77)</b>	<b>(115,816.81)</b>
<b>Total [S2L1.2C1] Commerical Managed Care</b>		<b>(102,860.77)</b>	<b>(115,816.81)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
41000.1	Room & Board - Medicare	(612,844.00)	(627,945.00)
41050.1	Contractual Allowance - Medicare	(109,134.04)	(144,485.07)
<b>Subtotal : None</b>		<b>(721,978.04)</b>	<b>(772,430.07)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(721,978.04)</b>	<b>(772,430.07)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
4010.89	Room Board & Routine	0.00	(22,296.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(22,296.00)</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>0.00</b>	<b>(22,296.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			

<b>Subgroup : None</b>			
41000.2	Room & Board - Medicaid	(4,903,582.64)	(2,792,618.24)
41050.2	Contractual Allowance - Medicaid	1,515,495.37	1,467,428.71
<b>Subtotal : None</b>		<b>(3,388,087.27)</b>	<b>(1,325,189.53)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,388,087.27)</b>	<b>(1,325,189.53)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
4020.89	Routine Services-Med	(301,824.00)	(108,789.00)
<b>Subtotal : None</b>		<b>(301,824.00)</b>	<b>(108,789.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(301,824.00)</b>	<b>(108,789.00)</b>
<b>Group : [S2L1.11C1] Medicaid Out of State</b>			
<b>Subgroup : None</b>			
41000.5	Room & Board - Other	(21,095,520.00)	(20,421,158.36)
41050.5	Contractual Allowance - Other	1,634,638.36	783,316.65
<b>Subtotal : None</b>		<b>(19,460,881.64)</b>	<b>(19,637,841.71)</b>
<b>Total [S2L1.11C1]</b>	<b>Medicaid Out of State</b>	<b>(19,460,881.64)</b>	<b>(19,637,841.71)</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
4022.00	RESOURCE REVENUE MCAID	0.00	(776,580.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(776,580.00)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>0.00</b>	<b>(776,580.00)</b>
<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
41125.4	Physical Therapy - Private	(185.00)	0.00
41130.4	Occupational Therapy - Private	(3,650.00)	0.00
41140.4	Speech Therapy - Private	(2,457.00)	0.00
41300.4	Ancillary Contractual Adjustment - Private	2,718.92	0.00
<b>Subtotal : None</b>		<b>(3,573.08)</b>	<b>0.00</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(3,573.08)</b>	<b>0.00</b>
<b>Group : [S2L1.2C2] Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>			
41110.3	Lab - Managed Care	(1,286.96)	(900.08)
41115.3	Pharmacy Legend - Managed Care	(3,317.75)	(6,556.87)
41120.3	Pharmacy Non-Legend - Managed Care	(10.40)	(173.35)
41125.3	Physical Therapy - Managed Care	(59,231.00)	(76,938.00)
41130.3	Occupational Therapy - Managed Care	(45,068.00)	(79,005.00)
41140.3	Speech Therapy - Managed Care	(50,859.00)	(63,063.00)
41150.3	IV Therapy - Managed Care	(897.34)	0.00
41155.5	X-Ray - Other	(4,084.11)	(1,402.27)
41300.3	Ancillary Contractual Adjustment - Managed Care	105,466.28	154,012.57
<b>Subtotal : None</b>		<b>(59,288.28)</b>	<b>(74,026.00)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(59,288.28)</b>	<b>(74,026.00)</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
41110.1	Lab - Medicare	(5,094.99)	(6,525.24)
41115.1	Pharmacy Legend - Medicare	(36,258.82)	(31,112.83)
41120.1	Pharmacy Non-Legend - Medicare	(174.74)	(2,353.48)
41125.1	Physical Therapy - Medicare	(298,854.00)	(293,336.00)
41130.1	Occupational Therapy - Medicare	(316,540.00)	(311,766.00)

41140.1	Speech Therapy - Medicare	(135,225.00)	(155,142.00)
41150.1	IV Therapy - Medicare	(2,273.96)	(213.10)
41155.1	X-Ray - Medicare	(65.00)	(228.00)
41300.1	Ancillary Contractual Adjustment - Medicare	579,158.60	601,471.56
<b>Subtotal : None</b>		<b>(215,327.91)</b>	<b>(199,205.09)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(215,327.91)</b>	<b>(199,205.09)</b>

<b>Group : [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
41115.2	Pharmacy Legend - Medicaid	(25,013.65)	(8,233.06)
41120.2	Pharmacy Non-Legend - Medicaid	(1,953.16)	(72.41)
41125.2	Physical Therapy - Medicaid	(99,370.00)	(46,206.00)
41130.2	Occupational Therapy - Medicaid	(136,386.00)	(89,644.00)
41140.2	Speech Therapy - Medicaid	(69,894.00)	(64,233.00)
41300.2	Ancillary Contractual Adjustment - Medicaid	332,616.81	208,388.47
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>0.00</b>

<b>Group : [S2L1.11C2]</b>	<b>Ancillary-Medicaid out of State</b>		
<b>Subgroup : None</b>			
41110.5	Lab - Other	(63,480.22)	(49,232.19)
41115.5	Pharmacy Legend - Other	(448,616.32)	(465,043.65)
41120.5	Pharmacy Non-Legend - Other	(7,161.90)	(11,580.57)
41125.5	Physical Therapy - Other	(174,257.00)	(234,865.00)
41130.5	Occupational Therapy - Other	(209,283.00)	(247,049.00)
41140.5	Speech Therapy - Other	(101,943.00)	(103,482.00)
41150.5	IV Therapy - Other	(683.52)	(4,952.16)
41300.5	Ancillary Contractual Adjustment - Other	1,005,424.96	1,116,204.57
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.11C2]</b>	<b>Ancillary-Medicaid out of State</b>	<b>0.00</b>	<b>0.00</b>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
46065	Other Revenue	(815,074.68)	(786,110.80)
88000	Other Income	0.00	(3,208,938.00)
<b>Subtotal : None</b>		<b>(815,074.68)</b>	<b>(3,995,048.80)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(815,074.68)</b>	<b>(3,995,048.80)</b>

<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
87500	Interest Income	(8.25)	(284.34)
<b>Subtotal : None</b>		<b>(8.25)</b>	<b>(284.34)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(8.25)</b>	<b>(284.34)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
56661	Director of Nursing	150,812.26	134,067.97
<b>Subtotal : None</b>		<b>150,812.26</b>	<b>134,067.97</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>150,812.26</b>	<b>134,067.97</b>

<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
56660	Nursing Administration	133,036.13	127,209.58
56662	Assistant Director of Nursing	118,082.10	97,599.45
56690	RN's	324,424.43	246,953.19

<b>Subtotal : None</b>		<b>575,542.66</b>	<b>471,762.22</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>575,542.66</b>	<b>471,762.22</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
64000	RN - Agency	26,898.73	60,904.99
<b>Subtotal : None</b>		<b>26,898.73</b>	<b>60,904.99</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Temporary Agency Staff</b>	<b>26,898.73</b>	<b>60,904.99</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
56700	LPN's	2,734,781.59	2,170,616.60
<b>Subtotal : None</b>		<b>2,734,781.59</b>	<b>2,170,616.60</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>2,734,781.59</b>	<b>2,170,616.60</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
64005	LPN - Agency	475,341.07	674,213.36
<b>Subtotal : None</b>		<b>475,341.07</b>	<b>674,213.36</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Temporary Agency Staff</b>	<b>475,341.07</b>	<b>674,213.36</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
56710	CNA's	2,390,149.63	1,590,418.14
<b>Subtotal : None</b>		<b>2,390,149.63</b>	<b>1,590,418.14</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,390,149.63</b>	<b>1,590,418.14</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
64010	CNA - Agency	670,503.71	1,079,054.06
<b>Subtotal : None</b>		<b>670,503.71</b>	<b>1,079,054.06</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency Staff</b>	<b>670,503.71</b>	<b>1,079,054.06</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1A]</b>	<b>Administrator Salaries</b>		
56610	Administrator	173,477.62	205,643.57
56615	Assistant Administrator	78,980.91	0.00
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>252,458.53</b>	<b>205,643.57</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>252,458.53</b>	<b>205,643.57</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
56620	Business Office	168,856.02	170,390.95
56630	Facility HR	24,000.00	24,000.00
<b>Subtotal : None</b>		<b>192,856.02</b>	<b>194,390.95</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>192,856.02</b>	<b>194,390.95</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
63160	Data Processing Expense	86,293.37	82,664.62
63380	Consolidated Billing - Administration	0.00	1,062.00
<b>Subtotal : None</b>		<b>86,293.37</b>	<b>83,726.62</b>

<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping</b>	<b>86,293.37</b>	<b>83,726.62</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
63080	Compliance Expense	43,176.48	9,663.70
63105	Postage	798.04	3,521.86
63115	Overnight Delivery	59.35	0.00
63120	Office Supplies - WB Mason Only	8,306.49	11,105.42
63121	Other Office Supplies	3,070.22	2,682.08
63130	Forms	1,676.51	0.00
63135	Printed Forms	1,501.73	867.12
63150	Computer Expense	1,665.00	370.00
63156	Minor Computer Equipment	1,948.40	506.36
63165	Network Support	85,418.48	87,297.62
63175	Internet Connection Fee	0.00	1,475.81
63230	Bank Charges	17,118.14	(72,225.34)
63280	Off Site Storage	17,538.07	7,146.65
<b>Subtotal : None</b>		<b>182,276.91</b>	<b>52,411.28</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>182,276.91</b>	<b>52,411.28</b>
<b>Group : [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>			
63000	Telephone Expense	29,470.42	26,691.06
63015	Telephone Data Connection	0.00	488.96
63020	Telephone Equip Repair	1,960.10	2,347.84
63030	Telephone Maint Contracts	5,535.27	5,109.48
63050	Cell Phone Expense	2,785.78	1,959.28
<b>Subtotal : None</b>		<b>39,751.57</b>	<b>36,596.62</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>39,751.57</b>	<b>36,596.62</b>
<b>Group : [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>			
63205	Travel - Hotel	240.29	0.00
63215	Travel - Meals	19.44	12.49
63220	Travel - Other	1,693.69	2,315.94
<b>Subtotal : None</b>		<b>1,953.42</b>	<b>2,328.43</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,953.42</b>	<b>2,328.43</b>
<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
63305	Placement Fees	24,000.00	10,400.00
63310	Hiring Expense	8,041.23	12,670.26
<b>Subtotal : None</b>		<b>32,041.23</b>	<b>23,070.26</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>32,041.23</b>	<b>23,070.26</b>
<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
63290	Dues & Subscriptions	21,698.29	23,201.80
63330	License & Permits	350.00	6,405.00
<b>Subtotal : None</b>		<b>22,048.29</b>	<b>29,606.80</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>22,048.29</b>	<b>29,606.80</b>
<b>Group : [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>		
<b>Subgroup : [S3L2.18C1]</b>	<b>Nursing Job Related Education</b>		
61095	Employee Training	49.99	3,624.96

<b>Subtotal [S3L2.18C1E Nursing Job Related Education</b>		<b>49.99</b>	<b>3,624.96</b>
<b>Total [S3L2.18C1] Continuing Professional Education / Training &amp;</b>		<b>49.99</b>	<b>3,624.96</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
63065	Accounting	4,697.00	4,691.84
<b>Subtotal : None</b>		<b>4,697.00</b>	<b>4,691.84</b>
<b>Total [S3L2.19C1] Accounting Services (not related to Appeals)</b>		<b>4,697.00</b>	<b>4,691.84</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
63265	General Liability Insurance Expense - Third Party	129,848.47	130,820.30
63275	Other Insurance Expense	5,290.57	4,793.00
87210	GLPL Reserve Adjustment	26,889.93	82,273.00
<b>Subtotal : None</b>		<b>162,028.97</b>	<b>217,886.30</b>
<b>Total [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>		<b>162,028.97</b>	<b>217,886.30</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
63095	Consulting Fees	11,817.48	15,616.64
63100	Other Professional Fees	57,591.95	68,791.44
63240	Collection Fees	0.00	66.00
63250	Other Fees	366.30	500.00
63390	Sales & Use Tax Expense	4,080.00	4,080.00
63405	Corporate Business Tax Expense	141.94	0.00
63415	Annual Report Fees	1,071.35	1,048.00
63425	Miscellaneous Expense	0.00	1,517.80
68170	Resident Replacement Items	2,451.20	972.99
<b>Subtotal : None</b>		<b>77,520.22</b>	<b>92,592.87</b>
<b>Total [S3L2.22C1] Other A &amp; G Expenses</b>		<b>77,520.22</b>	<b>92,592.87</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
76005	Marketing Expense	17,134.66	16,018.39
76006	Marketing Expense - Corporate	90,153.00	89,772.62
76010	Marketing - Meals	23,585.73	16,255.07
77000	Gifts	300.00	0.00
77010	Sponsorships	7,350.00	46.29
<b>Subtotal : None</b>		<b>138,523.39</b>	<b>122,092.37</b>
<b>Total [S3L2B.1C1] Advertising Marketing</b>		<b>138,523.39</b>	<b>122,092.37</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
63070	Legal Fees	105,751.77	60,358.62
63071	Legal Settlements	0.00	1,500.00
<b>Subtotal : None</b>		<b>105,751.77</b>	<b>61,858.62</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>105,751.77</b>	<b>61,858.62</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
63085	Administrative Fee - Related Party	438,039.93	362,188.32
63176	IT Allocation - Related Party	22,555.95	18,650.16
79500	Management Fees	1,264,382.53	1,190,914.25
<b>Subtotal : None</b>		<b>1,724,978.41</b>	<b>1,571,752.73</b>

<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,724,978.41</b>	<b>1,571,752.73</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
63245	Service Fees	5,155.10	0.00
<b>Subtotal : None</b>		<b>5,155.10</b>	<b>0.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>5,155.10</b>	<b>0.00</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
79100	Bad Debt Expense	237,153.61	181,793.33
87215	Bad Debt Reserve Adjustment	0.00	(13,599.68)
<b>Subtotal : None</b>		<b>237,153.61</b>	<b>168,193.65</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>237,153.61</b>	<b>168,193.65</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
63385	Healthcare Provider Tax	1,240,026.66	1,175,753.35
<b>Subtotal : None</b>		<b>1,240,026.66</b>	<b>1,175,753.35</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>1,240,026.66</b>	<b>1,175,753.35</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaries</b>			
<b>Subgroup : None</b>			
56870	Maintenance	140,463.59	168,878.44
<b>Subtotal : None</b>		<b>140,463.59</b>	<b>168,878.44</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaries</b>	<b>140,463.59</b>	<b>168,878.44</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
67000	Security Services Expense	0.00	106.04
67015	Maintenance Outside Service	30,803.86	33,001.89
67035	Building Repairs & Maintenance	31,795.41	28,858.99
67040	Painting & Decorating	3,074.77	3,222.27
67045	Grounds Maintenance	15,250.00	15,000.00
67050	Snow Removal	21,925.00	19,225.00
67055	Pest Control	7,950.00	610.03
67060	Fire Alarm Service	15,075.31	5,207.53
67095	Sanitation	55,894.90	54,813.31
67100	Medical Waste Disposal	4,338.33	4,829.13
<b>Subtotal : None</b>		<b>186,107.58</b>	<b>164,874.19</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>186,107.58</b>	<b>164,874.19</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
67010	Maintenance Supplies	56,953.90	54,716.60
67025	Minor Equipment/Tools	243.68	1,307.74
67030	Facility Equipment Repairs & Maintenance	41,082.49	34,071.62
69525	Facility Other Supplies	7,548.60	5,146.29
<b>Subtotal : None</b>		<b>105,828.67</b>	<b>95,242.25</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>105,828.67</b>	<b>95,242.25</b>
<b>Group : [S3L3.10C1] Plant Operations: Utilities</b>			
<b>Subgroup : None</b>			
67070	Electric	301,770.71	228,252.45
67075	Gas - Utility Expense	35,926.27	24,644.02

67080	Water & Sewer	86,858.54	64,485.00
67085	Oil	1,137.45	1,169.64
<b>Subtotal : None</b>		<b>425,692.97</b>	<b>318,551.11</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>	<b>425,692.97</b>	<b>318,551.11</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
5061.00	Dietician	81,867.00	47,994.00
<b>Subtotal : None</b>		<b>81,867.00</b>	<b>47,994.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>81,867.00</b>	<b>47,994.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
56840	Dietary	610,403.40	511,068.59
<b>Subtotal : None</b>		<b>610,403.40</b>	<b>511,068.59</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>610,403.40</b>	<b>511,068.59</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
64405	Raw Food	462,277.18	380,863.56
64410	Dietary Supplement	16,724.59	24,203.79
68025	Enteral Food Supplement	18,593.24	10,194.73
<b>Subtotal : None</b>		<b>497,595.01</b>	<b>415,262.08</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>497,595.01</b>	<b>415,262.08</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
64415	Dietary Supplies	51,273.32	46,141.19
<b>Subtotal : None</b>		<b>51,273.32</b>	<b>46,141.19</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>51,273.32</b>	<b>46,141.19</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C] Housekeeping Salries</b>			
56850	Housekeeping	428,420.59	315,548.93
<b>Subtotal [S3L3.24C1A] Housekeeping Salries</b>		<b>428,420.59</b>	<b>315,548.93</b>
<b>Subgroup : [S3L3.24C] Laundry Salaries</b>			
56860	Laundry	92,404.50	121,905.79
<b>Subtotal [S3L3.24C1E] Laundry Salaries</b>		<b>92,404.50</b>	<b>121,905.79</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>520,825.09</b>	<b>437,454.72</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C] Housekeeping Supplies &amp; Expenses</b>			
66620	Housekeeping Supplies	52,070.68	39,738.20
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>52,070.68</b>	<b>39,738.20</b>
<b>Subgroup : [S3L3.28C] Laundry Supplies &amp; Expense</b>			
66600	Laundry Supplies	7,527.33	10,114.79
66615	Laundry Expense	10,518.38	15,827.35
<b>Subtotal [S3L3.28C1E] Laundry Supplies &amp; Expense</b>		<b>18,045.71</b>	<b>25,942.14</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>70,116.39</b>	<b>65,680.34</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			



<b>Subgroup : None</b>			
56680	Central Supply	20,953.36	15,438.03
56750	Medical Records	14,119.60	13,172.12
<b>Subtotal : None</b>		<b>35,072.96</b>	<b>28,610.15</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>35,072.96</b>	<b>28,610.15</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
56670	MDS	193,561.02	162,456.02
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>193,561.02</b>	<b>162,456.02</b>
<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>	<b>193,561.02</b>	<b>162,456.02</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
56650	Admissions	184,168.09	197,461.10
56760	Social Worker	109,820.16	141,896.94
<b>Subtotal : None</b>		<b>293,988.25</b>	<b>339,358.04</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>293,988.25</b>	<b>339,358.04</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
64300	LCSW Contractor Expense	96,666.50	55,075.00
<b>Subtotal : None</b>		<b>96,666.50</b>	<b>55,075.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>96,666.50</b>	<b>55,075.00</b>
<b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
5250.00	Therapy Management Payroll	0.00	35,267.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>35,267.00</b>
<b>Total [S3L3.56C1]</b>	<b>Indirect Restorative Therapy: Salaries</b>	<b>0.00</b>	<b>35,267.00</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
56720	Physical Therapy	95,794.96	110,895.69
56730	Occupational Therapy	165,818.88	143,353.85
56740	Speech Therapy	90,752.80	77,317.79
57330	Director of Rehabilitation	117,103.70	114,888.70
<b>Subtotal : None</b>		<b>469,470.34</b>	<b>446,456.03</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>469,470.34</b>	<b>446,456.03</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
69000	PT Contractor Expense	41,497.50	0.00
69020	ST Contractor Expense	0.00	(2,798.90)
<b>Subtotal : None</b>		<b>41,497.50</b>	<b>(2,798.90)</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>41,497.50</b>	<b>(2,798.90)</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
56835	Recreation	333,392.77	320,241.96
<b>Subtotal : None</b>		<b>333,392.77</b>	<b>320,241.96</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>333,392.77</b>	<b>320,241.96</b>

**Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses**

**Subgroup : None**

64065	Medical Record Supplies	(350.50)	(180.00)
64200	Therapeutic Recreation Supplies	7,231.70	2,471.84
64205	Resident Entertainment	1,992.76	1,089.09
64210	Cable Television	26,448.95	28,605.70
69515	Newspaper	2,344.00	1,648.00
69520	Activity Supplies	8,159.06	13,272.10
<b>Subtotal : None</b>		<b>45,825.97</b>	<b>46,906.73</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Exp</b>	<b>45,825.97</b>	<b>46,906.73</b>

**Group : [S3L3.78C1] Travel: Motor Vehicle Expense**

**Subgroup : None**

63195	Travel - Mileage	267.13	197.78
63210	Travel - Parking/Tolls	272.35	30.00
63260	Auto Insurance Expense	4,713.01	3,870.50
67076	Automobile Fuel Expense	5,486.42	3,236.29
<b>Subtotal : None</b>		<b>10,738.91</b>	<b>7,334.57</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>10,738.91</b>	<b>7,334.57</b>

**Group : [S3L3.82C1] Physician Services: Medical Director**

**Subgroup : None**

64035	Medical Director Expense	30,500.00	43,000.00
<b>Subtotal : None</b>		<b>30,500.00</b>	<b>43,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>30,500.00</b>	<b>43,000.00</b>

**Group : [S3L3.83C1] Physician Services: Advisory Physician**

**Subgroup : None**

64055	Other Physician Expense	1,383.57	22,319.14
64060	Physician Consultant Expense	185,787.50	127,670.00
<b>Subtotal : None</b>		<b>187,171.07</b>	<b>149,989.14</b>
<b>Total [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>	<b>187,171.07</b>	<b>149,989.14</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

68005	Dental Services Expense	4,088.60	3,867.16
68010	Podiatry Services Expense	26,604.90	24,428.90
68015	Other Medical Services Expense	399,651.16	540,926.05
68075	Drugs-Prescription, Legend Drugs Other	303,092.04	361,121.54
68080	Drugs-Prescription, Legend Drugs Managed Care	10,097.75	6,508.02
68085	Drugs-Prescription, Medicare A	39,275.76	27,497.91
68090	Drugs-Non-Prescription, Non-Legend	202,220.88	144,195.48
68100	IV Expense	7,660.93	17,224.92
68110	Oxygen	20,590.47	17,784.52
68115	Lab Expense	302,483.30	598,456.89
68120	X-Ray Expense	1,720.60	4,856.69
68130	DME (Durable Medical EQPT)	2,031.16	94.10
68140	Ambulance Expense	74,712.02	59,539.81
<b>Subtotal : None</b>		<b>1,394,229.57</b>	<b>1,806,501.99</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>1,394,229.57</b>	<b>1,806,501.99</b>

**Group : [S3L3.89C1] House Supplies Not Resold**

**Subgroup : None**

64015	Nursing Supplies	11,107.03	8,145.99
68030	Incontinent Briefs Expense	71,148.80	58,305.82

68045	Medical Supplies Expense	91,965.83	133,325.01
68055	Medical Supplies - Other	14,123.68	6,527.24
68070	Wound Care Expense	16,401.05	23,251.95
68095	Pharmacy Supplies	1,518.94	1,123.71
68105	Oxygen Supplies	0.00	93.91
69005	PT Supplies	19,439.84	21,929.33
69015	OT Supplies	125.31	0.00
<b>Subtotal : None</b>		<b>225,830.48</b>	<b>252,702.96</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>225,830.48</b>	<b>252,702.96</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
64030	Pharmacy Consultant	14,559.24	11,755.09
<b>Subtotal : None</b>		<b>14,559.24</b>	<b>11,755.09</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>14,559.24</b>	<b>11,755.09</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63395	Personal Property Tax Expense	17,591.77	21,771.15
<b>Subtotal : None</b>		<b>17,591.77</b>	<b>21,771.15</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>		<b>17,591.77</b>	<b>21,771.15</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
68135	Equipment Rental - Other (Drugs & Supplies)	86,943.16	63,412.14
80010	Office Equipment Rental	13,352.06	18,669.78
<b>Subtotal : None</b>		<b>100,295.22</b>	<b>82,081.92</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>100,295.22</b>	<b>82,081.92</b>
<b>Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63272	Property Insurance - Related Party	10,889.35	9,453.96
63401	Real Estate Tax Expense - Related Party	131,100.19	133,205.04
80005	Rent - Related Party	1,383,880.79	1,413,138.30
<b>Subtotal : None</b>		<b>1,525,870.33</b>	<b>1,555,797.30</b>
<b>Total [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>		<b>1,525,870.33</b>	<b>1,555,797.30</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
61030	Health Insurance Expense	348,513.76	327,851.05
61070	Basic Life Insurance	2,213.17	2,231.07
87200	Health Insurance Reserve Adjustment	155,310.00	(172,979.00)
<b>Subtotal : None</b>		<b>506,036.93</b>	<b>157,103.12</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>506,036.93</b>	<b>157,103.12</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			
<b>Subgroup : None</b>			
61020	401K Employer Match Expense	46,441.88	31,584.46
<b>Subtotal : None</b>		<b>46,441.88</b>	<b>31,584.46</b>
<b>Total [CLA-53.02] LA-Employee Pensions</b>		<b>46,441.88</b>	<b>31,584.46</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
61002	Benefit Allocation - Wage Transfer	(16,673.97)	(19,510.30)
61085	Employee Medical Expenses	0.00	80.00

61090	Employee Relations	23,268.85	29,467.39
61105	Other Employee Benefits	2,000.35	1,677.43
61120	Holiday Party	4,371.74	8,079.66
61125	Flowers & Gifts to Employees	409.26	465.34
63075	Criminal Record Check	10,781.77	9,869.73
63335	Uniform Expense	5,997.04	19,000.52
<b>Subtotal : None</b>		<b>30,155.04</b>	<b>49,129.77</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>30,155.04</b>	<b>49,129.77</b>

**Group : [CLA-53.04] LA-Payroll Taxes****Subgroup : None**

61000	Medicare Tax Expense	174,783.69	142,418.17
61001	Social Security Tax Expense	457,503.98	347,931.35
61005	SUI Tax Expense	71,876.74	132,532.40
61010	FUTA Tax Expense	11,805.42	11,652.40
61015	Other Payroll Tax Expense	52,187.15	47,865.45
<b>Subtotal : None</b>		<b>768,156.98</b>	<b>682,399.77</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>768,156.98</b>	<b>682,399.77</b>

**Group : [CLA-53.05] LA-Workers Comp****Subgroup : None**

61045	Workers Comp Insurance Expense	167,476.00	132,868.32
87205	Workers Comp Reserve Adjustment	(80,393.28)	(40,183.76)
<b>Subtotal : None</b>		<b>87,082.72</b>	<b>92,684.56</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>87,082.72</b>	<b>92,684.56</b>

**Group : [SOBREL3.7C] Acq Brain Injury Unit Expenses****Subgroup : None**

5340.10	Neuro Behavioral Group Health Life	69,444.00	60,115.00
5350.10	Neuro Behavioral Pension	13,227.00	12,086.00
5374.10	Neuro Behavioral PR Taxes	284,389.00	261,117.00
5378.10	Neuro Behavioral Workers Compensation	42,328.00	35,466.00
5410.10	Neuro Behavioral Other Benefits	19,841.00	18,799.00
56830	Therapeutic Rec Specialist	537,775.53	436,191.94
56831	Therapeutic Rec Tech	2,591,558.02	2,171,824.94
56832	Director of Behavior	177,513.28	171,783.16
<b>Subtotal : None</b>		<b>3,736,075.83</b>	<b>3,167,383.04</b>
<b>Total [SOBREL3.7C1] Acq Brain Injury Unit Expenses</b>		<b>3,736,075.83</b>	<b>3,167,383.04</b>

<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

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